

MISSOURI HOUSE of REPRESENTATIVES

FISCAL YEAR 2016

DEPARTMENT OF REVENUE

HOUSE BILL 4

MARKUP SHEETS with HCS Recommendations

Prepared by House Appropriations Staff

98TH General Assembly (2015)
Second Regular Session

DEPARTMENT OF REVENUE
Highway Collections
Section 4.005

Budget Book Page 23

This budgeting unit provides funding for DOR costs to collect highway-related taxes and fees.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Chapter 142, RSMo

Funding Sources: General Revenue
Other – State Highways and Transportation Department Fund (0644)

CORE ADJUSTMENTS:

HIGHWAY COLLECTIONS			BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES									
One Time	1770	HWY COLL POSTAGE-0101	EE		(42,000)			(42,000)	auto mail processor
One Time	1796	HWY COLL POSTAGE-0644	EE				(108,500)	(108,500)	auto mail processor
Reallocation	1760	HWY COLL TAX PS-0101	PS		(275)			(275)	error
Reallocation	1762	HWY COLL MV/DL PS-0101	PS		275			275	error
Reallocation	1774	HWY COLL MV/DL E&E-0644	EE				7,226	7,226	error
Reallocation	1796	HWY COLL POSTAGE-0644	EE				(7,226)	(7,226)	error
DEPARTMENT CHANGES					(42,000)		(108,500)	(150,500)	
DRAFT HCS CHANGES									
Reduction	1768	HWY COLL ADMIN PS-0101	PS		(12,506)			(12,506)	Office of Community Engagement
Reduction	1794	HWY COLL ADMIN E&E-0644	EE				(14,454)	(14,454)	statewide dues
DRAFT HCS CHANGES					(12,506)		(14,454)	(26,960)	
TOTAL CHANGES					(54,506)		(122,954)	(177,460)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
CORE												
PERSONAL SERVICES	14,302,185	445.79	13,434,097	431.33	14,343,185	445.79	14,343,185	445.79	14,343,185	445.79	14,330,679	445.79
GENERAL REVENUE	7,329,464	224.80	6,582,041	198.98	7,324,920	224.80	7,324,920	224.80	7,324,920	224.80	7,312,414	224.80
OTHER FUNDS	6,972,721	220.99	6,852,056	232.35	7,018,265	220.99	7,018,265	220.99	7,018,265	220.99	7,018,265	220.99
EXPENSE & EQUIPMENT	9,408,800	0.00	9,233,974	0.00	9,887,106	0.00	9,736,606	0.00	9,736,606	0.00	9,722,152	0.00
GENERAL REVENUE	2,985,714	0.00	2,932,922	0.00	3,290,483	0.00	3,248,483	0.00	3,248,483	0.00	3,248,483	0.00
OTHER FUNDS	6,423,086	0.00	6,301,052	0.00	6,596,623	0.00	6,488,123	0.00	6,488,123	0.00	6,473,669	0.00
TOTAL	\$23,710,985	445.79	\$22,668,071	431.33	\$24,230,291	445.79	\$24,079,791	445.79	\$24,079,791	445.79	\$24,052,831	445.79

Pay Plan FY15-Cost to Continue - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	78,075	0.00	78,075	0.00	78,075	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	40,010	0.00	40,010	0.00	40,010	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	38,065	0.00	38,065	0.00	38,065	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$78,075	0.00	\$78,075	0.00	\$78,075	0.00

Cost to continue the FY 2015 pay plan.

DOR IMPLEMENT LEGISLATION - 1860001

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	24,280	0.00	24,280	0.00	24,280	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	24,280	0.00	24,280	0.00	24,280	0.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	35,978	0.00	35,978	0.00	35,978	0.00

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
DOR IMPLEMENT LEGISLATION - 1860001												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	35,978	0.00	35,978	0.00	35,978	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	35,978	0.00	35,978	0.00	35,978	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$60,258	0.00	\$60,258	0.00	\$60,258	0.00

The Department of Revenue requests funding to implement legislation passed in the 97th General Assembly. The Department estimates additional costs to implement SB 491/HB 1371 and SB 829.

TOTAL - HIGHWAY COLLECTIONS	\$23,710,985	445.79	\$22,668,071	431.33	\$24,230,291	445.79	\$24,218,124	445.79	\$24,218,124	445.79	\$24,191,164	445.79
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DEPARTMENT OF REVENUE
Motor Vehicle/Driver Licensing System
Section 4.005

Budget Book Page N/A

This budgeting unit provides ongoing funding for a new integrated motor vehicle and driver licensing computer system.

Legal Basis: Chapter 142, RSMo

Funding Sources: General Revenue
Other – State Highways and Transportation Department Fund (0644)

CORE ADJUSTMENTS:

New decision item in FY16

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
MV/DL SYSTEM - 86104C												
MV/DL System - 1860007												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	175,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	175,000	0.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	25,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	25,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$200,000	0.00

TOTAL - MV/DL SYSTEM	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$200,000	0.00
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DEPARTMENT OF REVENUE
Division of Taxation
Section 4.010

Budget Book Page 40

This section provides for collection of all taxes, issuance of refunds, and tax account services to the taxpayer. It is also the responsibility of this division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Sections 135.010 – 135,035 and Chapters 142-144, RSMo

Funding Sources: General Revenue
Other – Conservation Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Tank Insurance Fund (0585)

CORE ADJUSTMENTS:

TAXATION DIVISION				BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES										
Reallocation	1692	TAXATION	E&E-0101	EE		(57,550)			(57,550)	
Reallocation	1695	TAXATION	MTC DUES EE-0101	EE		57,550			57,550	Multi-state Tax dues
Reduction	1691	TAXATION	PS-0101	PS		(6,834)			(6,834)	pay plan not needed for vetoed positions
DEPARTMENT CHANGES						(6,834)			(6,834)	
TOTAL CHANGES						(6,834)			(6,834)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010												
TAXATION DIVISION - 86115C												
CORE												
PERSONAL SERVICES	20,745,453	603.80	19,846,310	625.20	19,501,173	551.30	19,494,339	551.30	19,494,339	551.30	19,494,339	551.30
GENERAL REVENUE	20,078,529	578.88	19,222,452	600.72	18,825,056	526.88	18,818,222	526.88	18,818,222	526.88	18,818,222	526.88
OTHER FUNDS	666,924	24.92	623,858	24.48	676,117	24.42	676,117	24.42	676,117	24.42	676,117	24.42
EXPENSE & EQUIPMENT	2,338,732	0.00	1,675,290	0.00	2,270,995	0.00	2,270,995	0.00	2,270,995	0.00	2,270,995	0.00
GENERAL REVENUE	2,322,403	0.00	1,675,290	0.00	2,254,666	0.00	2,254,666	0.00	2,254,666	0.00	2,254,666	0.00
OTHER FUNDS	16,329	0.00	0	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
TOTAL	\$23,084,185	603.80	\$21,521,600	625.20	\$21,772,168	551.30	\$21,765,334	551.30	\$21,765,334	551.30	\$21,765,334	551.30

Pay Plan FY15-Cost to Continue - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	105,112	0.00	105,112	0.00	105,112	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	101,464	0.00	101,464	0.00	101,464	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	3,648	0.00	3,648	0.00	3,648	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$105,112	0.00	\$105,112	0.00	\$105,112	0.00

Cost to continue the FY 2015 pay plan.

TOTAL - TAXATION DIVISION	\$23,084,185	603.80	\$21,521,600	625.20	\$21,772,168	551.30	\$21,870,446	551.30	\$21,870,446	551.30	\$21,870,446	551.30
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DEPARTMENT OF REVENUE
Division of Taxation – Integrated Tax System
Section 4.010

Budget Book Page 58

This appropriation provides for payments to the contractor building an integrated tax system for the department that will consolidate more than 80 disparate tax systems currently used to collect taxes. The department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. The department and contractor project additional revenues for the first 5 years of \$217 million. Under the contract, the department only pays for accepted deliverables when the state has received sufficient benefits to pay for it. By Contract, 50% of the first \$20 million generated in benefits is available for payment to the vendor for accepted deliverables; 75% is available for payment to the vendor thereafter up to the fixed price of the contract.

Legal Basis: Sections 135.010 – 135,035 and Chapters 142-144, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010												
INTEGRATED TAX SYSTEM - 86116C												
CORE												
EXPENSE & EQUIPMENT	29,200,000	0.00	25,835,026	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GENERAL REVENUE	29,200,000	0.00	25,835,026	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL	\$29,200,000	0.00	\$25,835,026	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
TOTAL - INTEGRATED TAX SYSTEM	\$29,200,000	0.00	\$25,835,026	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00

DEPARTMENT OF REVENUE
Division of Motor Vehicle and Driver Licensing
Section 4.015

Budget Book Page 63

The section provides funding to collect fees and taxes and enforce state laws for activities relating to motor vehicles and drivers licensing and overseeing the 183 contract fee offices.

The division's core funding represents resources needed to collect taxes and fees and enforce state laws for the following activities:

Issuing motor vehicle titles and registering motor vehicles and marine craft,
Registering automobile dealers, salvage dealers, and auto auctions,
Issuing, suspending, revoking, and disqualifying driver and nondriver licenses and driving permits,
Processing and maintaining records related to traffic violation point assessments, administrative alcohol, and abuse-and-lose laws,
Processing and maintaining records related to mandatory financial responsibility laws for uninsured motorists,
Overseeing the 183 contract agent license offices

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Sections 144.070, 144.440, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010-303.190, 303.200-303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Department of Revenue Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015												
MOTOR VEH & DRIVER LICENSING - 86120C												
CORE												
PERSONAL SERVICES	558,506	32.05	475,484	15.55	570,120	32.05	570,120	32.05	570,120	32.05	570,120	32.05
GENERAL REVENUE	359,937	22.05	348,892	10.86	366,873	22.05	366,873	22.05	366,873	22.05	366,873	22.05
FEDERAL FUNDS	1,416	0.00	17,295	0.44	2,679	0.00	2,679	0.00	2,679	0.00	2,679	0.00
OTHER FUNDS	197,153	10.00	109,297	4.25	200,568	10.00	200,568	10.00	200,568	10.00	200,568	10.00
EXPENSE & EQUIPMENT	700,910	0.00	314,021	0.00	696,801	0.00	696,801	0.00	696,801	0.00	696,801	0.00
GENERAL REVENUE	284,341	0.00	275,808	0.00	280,232	0.00	280,232	0.00	280,232	0.00	280,232	0.00
FEDERAL FUNDS	160,776	0.00	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	255,793	0.00	38,213	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$1,259,416	32.05	\$789,505	15.55	\$1,266,921	32.05	\$1,266,921	32.05	\$1,266,921	32.05	\$1,266,921	32.05

Pay Plan FY15-Cost to Continue - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	3,075	0.00	3,075	0.00	3,075	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,978	0.00	1,978	0.00	1,978	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	16	0.00	16	0.00	16	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	1,081	0.00	1,081	0.00	1,081	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$3,075	0.00	\$3,075	0.00	\$3,075	0.00

Cost to continue the FY 2015 pay plan.

TOTAL - MOTOR VEH & DRIVER LICENSING	\$1,259,416	32.05	\$789,505	15.55	\$1,266,921	32.05	\$1,269,996	32.05	\$1,269,996	32.05	\$1,269,996	32.05
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DEPARTMENT OF REVENUE
Division of Legal Services
Section 4.020

Budget Book Page 77

This section provides funding for the Legal Services Division which represents the Department of Revenue and investigates complaints alleging criminal violations of Missouri's motor vehicle, drivers and taxation laws.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
LEGAL SERVICES - 86130C												
CORE												
PERSONAL SERVICES	2,108,118	52.75	1,688,073	40.56	2,118,305	54.75	2,118,305	54.75	2,118,305	54.75	2,118,305	54.75
GENERAL REVENUE	1,394,061	36.75	1,352,202	32.24	1,419,447	38.75	1,419,447	38.75	1,419,447	38.75	1,419,447	38.75
FEDERAL FUNDS	205,168	5.00	100,621	2.72	207,365	5.00	207,365	5.00	207,365	5.00	207,365	5.00
OTHER FUNDS	508,889	11.00	235,250	5.60	491,493	11.00	491,493	11.00	491,493	11.00	491,493	11.00
EXPENSE & EQUIPMENT	386,929	0.00	305,390	0.00	396,929	0.00	396,929	0.00	396,929	0.00	396,929	0.00
GENERAL REVENUE	144,334	0.00	139,996	0.00	154,334	0.00	154,334	0.00	154,334	0.00	154,334	0.00
FEDERAL FUNDS	211,154	0.00	137,349	0.00	211,154	0.00	211,154	0.00	211,154	0.00	211,154	0.00
OTHER FUNDS	31,441	0.00	28,045	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$2,495,047	52.75	\$1,993,463	40.56	\$2,515,234	54.75	\$2,515,234	54.75	\$2,515,234	54.75	\$2,515,234	54.75

Pay Plan FY15-Cost to Continue - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	11,887	0.00	11,887	0.00	11,887	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	7,997	0.00	7,997	0.00	7,997	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	1,119	0.00	1,119	0.00	1,119	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	2,771	0.00	2,771	0.00	2,771	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$11,887	0.00	\$11,887	0.00	\$11,887	0.00

Cost to continue the FY 2015 pay plan.

DOR IMPLEMENT LEGISLATION - 1860001

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	74,388	2.00	74,388	2.00	74,388	2.00
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Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
LEGAL SERVICES - 86130C												
DOR IMPLEMENT LEGISLATION - 1860001												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	74,388	2.00	74,388	2.00	74,388	2.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	74,388	2.00	74,388	2.00	74,388	2.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	1,199	0.00	1,199	0.00	1,199	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,199	0.00	1,199	0.00	1,199	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$75,587	2.00	\$75,587	2.00	\$75,587	2.00

The Department of Revenue requests funding to implement legislation passed in the 97th General Assembly. The Department estimates additional costs to implement SB 491/HB 1371 and SB 829.

TOTAL - LEGAL SERVICES	\$2,495,047	52.75	\$1,993,463	40.56	\$2,515,234	54.75	\$2,602,708	56.75	\$2,602,708	56.75	\$2,602,708	56.75
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DEPARTMENT OF REVENUE
Division of Administration
Section 4.025

Budget Book Page 103

This section provides funding for the Division of Administration. This Division provides support in finance, accounting, budgeting, depositing and cashing of state and non-state revenues and investing and collateralizing non-state revenue collections.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.400, 454.516, and 700.320 RSMo; P.L. 93-647 and 45 CRF

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Child Support Enforcement Fund (0169)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
ADMINISTRATION DIVISION - 86135C												
CORE												
PERSONAL SERVICES	1,237,369	38.66	1,184,082	31.86	1,194,187	38.66	1,194,187	38.66	1,194,187	38.66	1,194,187	38.66
GENERAL REVENUE	1,160,081	36.04	1,125,251	30.04	1,115,887	36.04	1,115,887	36.04	1,115,887	36.04	1,115,887	36.04
FEDERAL FUNDS	52,209	1.74	34,185	1.06	52,885	1.74	52,885	1.74	52,885	1.74	52,885	1.74
OTHER FUNDS	25,079	0.88	24,646	0.76	25,415	0.88	25,415	0.88	25,415	0.88	25,415	0.88
EXPENSE & EQUIPMENT	8,775,957	0.00	4,235,857	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
GENERAL REVENUE	216,110	0.00	209,125	0.00	211,326	0.00	211,326	0.00	211,326	0.00	211,326	0.00
FEDERAL FUNDS	5,970,006	0.00	2,556,977	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
OTHER FUNDS	2,589,841	0.00	1,469,755	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00
TOTAL	\$10,013,326	38.66	\$5,419,939	31.86	\$6,965,360	38.66	\$6,965,360	38.66	\$6,965,360	38.66	\$6,965,360	38.66

Pay Plan FY15-Cost to Continue - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	6,754	0.00	6,754	0.00	6,754	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	6,332	0.00	6,332	0.00	6,332	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	285	0.00	285	0.00	285	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	137	0.00	137	0.00	137	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$6,754	0.00	\$6,754	0.00	\$6,754	0.00

Cost to continue the FY 2015 pay plan.

TOTAL - ADMINISTRATION DIVISION	\$10,013,326	38.66	\$5,419,939	31.86	\$6,965,360	38.66	\$6,972,114	38.66	\$6,972,114	38.66	\$6,972,114	38.66
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DEPARTMENT OF REVENUE

Postage

Section 4.025

Budget Book page 132

This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, driver's license renewal, and other notices, motor vehicle and marine renewal notices, titles and other certified mail.

Legal Basis: Chapters 142-144, sections 135.010-135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010-303.190, 303.200-303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.400, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Other - Conservation Commission (0609), Health Initiatives (0275), Motor Vehicle Commission (0588)

CORE ADJUSTMENTS:

POSTAGE		BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES								
One Time	0075 POSTAGE-0101	EE		(199,500)			(199,500)	auto mail processor
	DEPARTMENT CHANGES			(199,500)			(199,500)	
	TOTAL CHANGES			(199,500)			(199,500)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
POSTAGE - 86150C												
CORE												
EXPENSE & EQUIPMENT	3,815,562	0.00	3,771,373	0.00	4,243,256	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00
GENERAL REVENUE	3,764,817	0.00	3,764,818	0.00	4,192,511	0.00	3,993,011	0.00	3,993,011	0.00	3,993,011	0.00
OTHER FUNDS	50,745	0.00	6,555	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
TOTAL	\$3,815,562	0.00	\$3,771,373	0.00	\$4,243,256	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00
TOTAL - POSTAGE	\$3,815,562	0.00	\$3,771,373	0.00	\$4,243,256	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00

DEPARTMENT OF REVENUE
State Tax Commission
Section 4.030

Budget Book Page 310

This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

Current Flexibility: 25% PS/EE

Legal Basis: Article X, Section 14 of the Missouri Constitution; Chapters 138, 151, 153 and 155 RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

STATE TAX COMMISSION	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES							
Flexibility – reduced to 10% PS/EE							
Reduction 0083 STATE TAX COMMISSION PS-0101	PS	(1.00)	(1,599)			(1,599)	
DEPARTMENT CHANGES		(1.00)	(1,599)			(1,599)	
TOTAL CHANGES		(1.00)	(1,599)			(1,599)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.030												
STATE TAX COMMISSION - 86911C												
CORE												
PERSONAL SERVICES	2,313,601	48.00	2,203,807	45.84	1,989,222	41.00	1,987,623	40.00	1,987,623	40.00	1,987,623	40.00
GENERAL REVENUE	2,313,601	48.00	2,203,807	45.84	1,989,222	41.00	1,987,623	40.00	1,987,623	40.00	1,987,623	40.00
EXPENSE & EQUIPMENT	200,521	0.00	244,430	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00
GENERAL REVENUE	200,521	0.00	244,430	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00
TOTAL	\$2,514,122	48.00	\$2,448,237	45.84	\$2,159,997	41.00	\$2,158,398	40.00	\$2,158,398	40.00	\$2,158,398	40.00

Pay Plan FY15-Cost to Continue - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	10,709	0.00	10,709	0.00	10,709	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	10,709	0.00	10,709	0.00	10,709	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$10,709	0.00	\$10,709	0.00	\$10,709	0.00

Cost to continue the FY 2015 pay plan.

TOTAL - STATE TAX COMMISSION	\$2,514,122	48.00	\$2,448,237	45.84	\$2,159,997	41.00	\$2,169,107	40.00	\$2,169,107	40.00	\$2,169,107	40.00
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DEPARTMENT OF REVENUE
Assessment Maintenance
Section 4.035

Budge Book Page 328

This section provides funds to reimburse counties one half of assessor costs based on a final assessment and equalization maintenance plan and for reimbursement to assessors in compliance with Chapter 137 RSMo. Maximum rate in statute is \$7.00; minimum rate is \$3.00 per parcel.

Legal Basis: Chapter 137, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035												
ASSESSMENT MAINTENANCE - 87016C												
CORE												
PROGRAM-SPECIFIC	9,843,804	0.00	9,843,804	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00
GENERAL REVENUE	9,843,804	0.00	9,843,804	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00
TOTAL	\$9,843,804	0.00	\$9,843,804	0.00	\$9,876,876	0.00	\$9,876,876	0.00	\$9,876,876	0.00	\$9,876,876	0.00
TOTAL - ASSESSMENT MAINTENANCE	\$9,843,804	0.00	\$9,843,804	0.00	\$9,876,876	0.00	\$9,876,876	0.00	\$9,876,876	0.00	\$9,876,876	0.00

DEPARTMENT OF REVENUE
Rolling Stock Tax Credit
Section 4.036

Budge Book Page N/A

Private car ad valorem tax is assessed to the freight line companies by the following formula:

The State Tax Commission determines the assessed value for freight line companies. The Tax Commission determines an average tax rate based on the actual taxes collected from the previous tax year paid by the operating railroads in Missouri. The tax rate is applied by the tax commission's calculated assessed value. This produces the "tax levied". This is returned to the Department of Revenue for central collection by October 1st and is due and payable by December 31st. For all taxable years beginning on or after January 1, 2009, a freight line company shall, subject to appropriation, be allowed a credit against the tax levied. The tax credit amount is equal to the amount of eligible expenses (eligible expenses are those incurred in this state to manufacture, maintain, or improve a freight line company's rolling stock) and are incurred during the calendar year immediately preceding the tax year for which the credit is claimed. The amount of the tax credit issued shall not exceed the freight line company's liability for the tax levied for which the credit is claimed. If the appropriation is not totally funded, each company would receive a pro-rata share (based on their claim to total claims).

Legal Basis: Section 137.1018, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.036												
ROLLING STOCK TAX CREDIT - 87021C												
Rolling Stock Tax Credit - 1860008												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	200,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	200,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$200,000	0.00
TOTAL - ROLLING STOCK TAX CREDIT	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$200,000	0.00

DEPARTMENT OF REVENUE
Fees to Counties and Collection Agencies
Section 4.040

Budget Book Page 156

This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected. Private agency fees will be determined by competitive bid; however, it will not exceed 25% of the delinquency collected.

Legal Basis: Sections 136.150 and 140.850, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040												
PROSEC ATTYS-COLL AGENCY FEES - 87060C												
CORE												
EXPENSE & EQUIPMENT	600,000	0.00	705,333	0.00	600,000	0.00	600,000	0.00	600,000	0.00	600,000	0.00
GENERAL REVENUE	600,000	0.00	705,333	0.00	600,000	0.00	600,000	0.00	600,000	0.00	600,000	0.00
PROGRAM-SPECIFIC	2,910,000	0.00	2,517,872	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00
GENERAL REVENUE	2,910,000	0.00	2,517,872	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00
TOTAL	\$3,510,000	0.00	\$3,223,205	0.00	\$3,165,000	0.00	\$3,165,000	0.00	\$3,165,000	0.00	\$3,165,000	0.00

PROS ATTY/COLLCT AGY INCREASE - 1860002

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	135,000	0.00	135,000	0.00	135,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	135,000	0.00	135,000	0.00	135,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$135,000	0.00	\$135,000	0.00	\$135,000	0.00

The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo to use outside resources to supplement its collections of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies. Prior to Fiscal Year 2014, this appropriation contained an "E". An increase is requested to the core to more accurately reflect anticipated spending.

TOTAL - PROSEC ATTYS-COLL AGENCY FEE	\$3,510,000	0.00	\$3,223,205	0.00	\$3,165,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00
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DEPARTMENT OF REVENUE
County Filing Fees
Section 4.045

Budget Book Page 167

This section provides for payment of county fees to file lien notices and lien releases on property owned by delinquent taxpayers. The Department will, per Section 144.380 and 143.902, RSMo, pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

Legal Basis: Sections 143.902 and 144.380, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.045												
COUNTY LIEN FILING FEES - 87080C												
CORE												
PROGRAM-SPECIFIC	465,000	0.00	272,901	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GENERAL REVENUE	465,000	0.00	272,901	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL	\$465,000	0.00	\$272,901	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
TOTAL - COUNTY LIEN FILING FEES	\$465,000	0.00	\$272,901	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00

DEPARTMENT OF REVENUE
Distribution to Cities - Motor Fuel Tax Fund
Section 4.050

Budget Book Page 172

This section allows for distribution to cities of 15% of motor vehicle fuel tax proceeds as provided by Article IV, Section 30(a) of the State Constitution.

Legal Basis: Article IV, Section 30(a) of the Missouri Constitution

Funding Sources: Other – Motor Fuel Tax Fund (0673)

CORE ADJUSTMENTS:

None

Regular House Bills

TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$188,000,000	0.00	\$178,451,411	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
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DEPARTMENT OF REVENUE
Emblem Use Fee Distribution
Section 4.055

Budget Book Page 177

This section provides authority for the Department of Revenue to remit all emblem use contribution fees defined in statute to the various organizations including the SOME GAVE ALL programs.

Legal Basis: Section 301.3141, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.055												
EMBLEM USE FEE DISTRIBUTION - 87032C												
CORE												
PROGRAM-SPECIFIC	1,000	0.00	400	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GENERAL REVENUE	1,000	0.00	400	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	\$1,000	0.00	\$400	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

TOTAL - EMBLEM USE FEE DISTRIBUTION	\$1,000	0.00	\$400	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
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DEPARTMENT OF REVENUE
General Revenue Tax Refunds
Section 4.060

Budget Book Page 182

This section provides for refunds for any overpayment or erroneous payment of taxes credited to the General Revenue Fund.

Legal Basis: Section 136.035, RSMo

Funding Sources: General Revenue

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060												
GENERAL REVENUE REFUNDS (REG) - 87011C												
CORE												
PROGRAM-SPECIFIC	1,312,000,000	0.00	1,278,428,380	0.00	1,312,000,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00
GENERAL REVENUE	1,312,000,000	0.00	1,278,428,380	0.00	1,312,000,000 E	0.00	1,312,000,000 E	0.00	1,312,000,000 E	0.00	1,312,000,000 E	0.00
TOTAL	\$1,312,000,000	0.00	\$1,278,428,380	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00

GR REFUNDS INCREASE - 1860006

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	82,400,000	0.00	82,400,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	82,400,000 E	0.00	82,400,000 E	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$82,400,000	0.00	\$82,400,000	0.00

To increase the estimated GR Refunds appropriation to align with actuals anticipated.

TOTAL - GENERAL REVENUE REFUNDS (REG)	\$1,312,000,000	0.00	\$1,278,428,380	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00	\$1,394,400,000	0.00	\$1,394,400,000	0.00
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**DEPARTMENT OF REVENUE
Surplus Revenue Fund Tax Refunds
Section 4.XXX**

Budget Book Page N/A

This section provides for refunds for any overpayment or erroneous payment of taxes credited to the General Revenue Fund or Surplus Revenue Fund.

Legal Basis: Section 136.035, RSMo

Funding Sources: Surplus Revenue Fund

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

GR AND SURPLUS REFUNDS	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES							
Reduction 9006 GR & SURPLUS REFUNDS-0497	PD				(1)	(1)	not needed
DEPARTMENT CHANGES					(1)	(1)	
TOTAL CHANGES					(1)	(1)	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060												
GR AND SURPLUS REFUNDS - 87014C												
CORE												
PROGRAM-SPECIFIC	0	0.00	0	0.00	1	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	1E	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DEPARTMENT OF REVENUE
Federal and Other Fund Tax Refunds
Section 4.065

Budget Book Page 197

This section provides for refunds for any overpayment or erroneous payment of taxes credited to Federal and Other Funds.

Legal Basis: Section 136.035, RSMo

Funding Sources: Federal – Various
Other – Various

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.065														
FEDERAL & OTHER FUNDS REFUNDS - 87012C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	17,135	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00		
OTHER FUNDS	50,000	0.00	17,135	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00		
TOTAL	\$50,000	0.00	\$17,135	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00		

DEPARTMENT OF REVENUE
Highway Fund Tax or Fee Refunds
Section 4.070

Budget Book Page 202

This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

Legal Basis: Section 136.035, RSMo

Funding Sources: Other – State Highways and Transportation Department Fund (0644E)

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070												
HIGHWAY FUND REFUNDS - 87020C												
CORE												
PROGRAM-SPECIFIC	2,290,564	0.00	850,009	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
OTHER FUNDS	2,290,564	0.00	850,009	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564 E	0.00
TOTAL	\$2,290,564	0.00	\$850,009	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
TOTAL - HIGHWAY FUND REFUNDS	\$2,290,564	0.00	\$850,009	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

DEPARTMENT OF REVENUE
Aviation Trust Fund Refunds
Section 4.075

Budget Book Page 207

Section provides authority to allow department to refund aviation fuel use tax collected from commercial agricultural aircraft operators per Section 155.080, RSMo.

Legal Basis: Section 155.080, RSMo

Funding Sources: Other – Aviation Trust Fund (0952)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075												
AVIATION TRUST FUND REFUNDS - 87045C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	20,025	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	20,025	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$20,025	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

TOTAL - AVIATION TRUST FUND REFUNDS	\$50,000	0.00	\$20,025	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
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DEPARTMENT OF REVENUE
Refunds and Distributions of Motor Fuel Taxes
Section 4.080

Budget Book Page 212

This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

Legal Basis: Chapter 142, RSMo

Funding Sources: Other – State Highways and Transportation Department Fund (0644E)

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.080												
REFUNDS OF MOTOR FUEL TAX - 87050C												
CORE												
PROGRAM-SPECIFIC	10,914,000	0.00	9,118,703	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
OTHER FUNDS	10,914,000	0.00	9,118,703	0.00	10,914,000 E	0.00	10,914,000 E	0.00	10,914,000 E	0.00	10,914,000 E	0.00
TOTAL	\$10,914,000	0.00	\$9,118,703	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00
TOTAL - REFUNDS OF MOTOR FUEL TAX	\$10,914,000	0.00	\$9,118,703	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

DEPARTMENT OF REVENUE
Refunds from the Workers Compensation Fund
Section 4.085

Budget Book Page 217

This section provides capacity for the Department of Revenue to issue refunds from the Workers' Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.

Legal Basis: Section 287.170, RSMo

Funding Sources: Other – Workers' Compensation Fund (0652)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085												
REFUNDS FROM WORKERS' COMP - 87085C												
CORE												
PROGRAM-SPECIFIC	2,000,000	0.00	66,211	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
OTHER FUNDS	2,000,000	0.00	66,211	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,000,000	0.00	\$66,211	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
TOTAL - REFUNDS FROM WORKERS' COMP	\$2,000,000	0.00	\$66,211	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DEPARTMENT OF REVENUE
Tobacco Tax Refunds
Section 4.090

Budget Book Page 222

This section provides for the refund of any overpayment or erroneous payment of any tax or any payment collected on tobacco products, as required by Chapter 149, RSMo.

Legal Basis: Chapter 149, RSMo

Funding Sources: Other – Health Initiatives Fund (0275), State School Money Fund (0616), The Fair Share Fund (0687)

CORE ADJUSTMENTS:

	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
CIGARETTE TAX REFUNDS							
GOVERNOR CHANGES							
Added 'E' 1640 CIGARETTE TAX REFUNDS-0275							OTH
GOVERNOR CHANGES							
DRAFT HCS CHANGES							
Removed 'E' 1640 CIGARETTE TAX REFUNDS-0275							OTH
DRAFT HCS CHANGES							
TOTAL CHANGES							

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.090												
CIGARETTE TAX REFUNDS - 87088C												
CORE												
PROGRAM-SPECIFIC	61,000	0.00	50,251	0.00	61,000	0.00	61,000	0.00	61,000	0.00	61,000	0.00
OTHER FUNDS	61,000	0.00	50,251	0.00	61,000	0.00	61,000 E	0.00	61,000 E	0.00	61,000	0.00
TOTAL	\$61,000	0.00	\$50,251	0.00	\$61,000	0.00	\$61,000	0.00	\$61,000	0.00	\$61,000	0.00

TOBACCO TAX REFUND INCREASE - 1860005

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	100,000	0.00	100,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	100,000 E	0.00	100,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00	\$100,000	0.00

To issue refunds for the overpayment or erroneous payment of taxes collected on tobacco products.

TOTAL - CIGARETTE TAX REFUNDS	\$61,000	0.00	\$50,251	0.00	\$61,000	0.00	\$61,000	0.00	\$161,000	0.00	\$161,000	0.00
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DEPARTMENT OF REVENUE
County Stock Insurance Distribution
Section 4.095

Budget Book Page 232

This is a county tax collected by the State and distributed to the appropriate counties and school districts. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distribution is made according to Section 148.330, RSMo.

Legal Basis: Sections 135.500-135.529, 148.330.4, 348.430 and 348.432, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Regular House Bills

TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$660,700	0.00	\$81,573	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00
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DEPARTMENT OF REVENUE
Debt Offset by Tax Credits
Section 4.100

Budget Book Page 237

This section provides for the Dept. of Revenue to offset any debt. This transfer will place pending Missouri tax credits in escrow on behalf of the state agency seeking satisfaction of the debt.

Legal Basis: Section 135.815, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100												
OFFSET DEBTS WITH TAX CREDITS - 87092C												
CORE												
PROGRAM-SPECIFIC	260,000	0.00	99,150	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GENERAL REVENUE	260,000	0.00	99,150	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL	\$260,000	0.00	\$99,150	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
TOTAL - OFFSET DEBTS WITH TAX CREDITS	\$260,000	0.00	\$99,150	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00

DEPARTMENT OF REVENUE
GR transfer to the Debt Offset Escrow Fund
Section 4.105

Budget Book Page 242

Section is used to transfer funds that offset any debt submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

Legal Basis: Sections 143.782 and 143.788, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.105												
DEBT OFFSET TRANSFER - 87091C												
CORE												
FUND TRANSFERS	13,797,384	0.00	10,739,643	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
GENERAL REVENUE	13,797,384	0.00	10,739,643	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL	\$13,797,384	0.00	\$10,739,643	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
TOTAL - DEBT OFFSET TRANSFER	\$13,797,384	0.00	\$10,739,643	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00

DEPARTMENT OF REVENUE
GR transfer to the Circuit Courts Escrow Fund
Section 4.110

Budget Book Page 247

Section is used to transfer funds to the Circuit Court Escrow Funds that were offset from tax refunds to satisfy debts owed to the courts across the state.

Legal Basis: Section 488.020(3), RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.110												
CIRCUIT COURTS ESCROW TRF - 87101C												
CORE												
FUND TRANSFERS	1,600,000	0.00	1,597,373	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00
GENERAL REVENUE	1,600,000	0.00	1,597,373	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00
TOTAL	\$1,600,000	0.00	\$1,597,373	0.00	\$1,600,000	0.00	\$1,600,000	0.00	\$1,600,000	0.00	\$1,600,000	0.00
TOTAL - CIRCUIT COURTS ESCROW TRF	\$1,600,000	0.00	\$1,597,373	0.00	\$1,600,000	0.00	\$1,600,000	0.00	\$1,600,000	0.00	\$1,600,000	0.00

DEPARTMENT OF REVENUE
Debt Offset
Section 4.115

Budget Book Page 252

DOR intercepts Missouri income tax refunds in escrow on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation allows the department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and fees and driver license fees.

Legal Basis: Section 143.782 thru 788, RSMo

Funding Sources: Other – Debt Offset Escrow Fund (0753)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115												
DEBT OFFSET - 87098C												
CORE												
PROGRAM-SPECIFIC	1,164,119	0.00	866,031	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
OTHER FUNDS	1,164,119	0.00	866,031	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL	\$1,164,119	0.00	\$866,031	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
TOTAL - DEBT OFFSET	\$1,164,119	0.00	\$866,031	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

DEPARTMENT OF REVENUE
School District Trust Fund transfer to General Revenue
Section 4.120

Budget Book Page 257

This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Legal Basis: Sections 144.701, 163.031 and 163.087, RSMo

Funding Sources: Other – School District Trust Fund (0688)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.120												
SCHOOL DIST TRST TRANSFER TO GR - 87093C												
CORE												
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
OTHER FUNDS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
TOTAL - SCHOOL DIST TRST TRANSFER TO G	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DEPARTMENT OF REVENUE
Parks Sales Tax Fund transfer to General Revenue
Section 4.125

Budget Book Page 262

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a) of the Missouri Constitution

Funding Sources: Other – Parks Sales Tax Fund (0613)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125												
PARK SALES TAX TRANSFER TO GR - 87094C												
CORE												
FUND TRANSFERS	300,000	0.00	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
OTHER FUNDS	300,000	0.00	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	\$300,000	0.00	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
TOTAL - PARK SALES TAX TRANSFER TO GR	\$300,000	0.00	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DEPARTMENT OF REVENUE
Soil and Water Sales Tax Fund transfer to General Revenue
Section 4.130

Budget Book Page 267

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a) of the Missouri Constitution

Funding Sources: Other – Soil and Water Sales Tax Fund (0614)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.130												
SOIL & WATER SALS TX TRF TO GR - 87096C												
CORE												
FUND TRANSFERS	300,000	0.00	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
OTHER FUNDS	300,000	0.00	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	\$300,000	0.00	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
TOTAL - SOIL & WATER SALS TX TRF TO GR	\$300,000	0.00	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DEPARTMENT OF REVENUE
General Revenue transfer to the State Supplemental Downtown Development Fund
Section 4.XXX

Budget Book Page N/A

Section 99.963, RSMO authorizes the first \$150 million of net new revenues generated by the development projects to be transferred into the Downtown Development Supplemental fund. The Department of Economic Development administers this program and calculates the amount of the transfer.

Legal Basis: Section 99.963, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135												
ST SUPPL DOWNTOWN DVLP TRF - 87095C												
CORE												
FUND TRANSFERS	1,040,450	0.00	775,910	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	1,040,450	0.00	775,910	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$1,040,450	0.00	\$775,910	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - ST SUPPL DOWNTOWN DVLP TRF	\$1,040,450	0.00	\$775,910	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DEPARTMENT OF REVENUE
General Revenue transfer to the Downtown Revitalization Preservation Fund
Section 4.XXX

Budget Book Page N/A

State statutes require DOR to annually submit the first \$15 million of other net new revenues generated by the re-development projects to the Treasurer for deposit in the Downtown Revitalization Preservation Fund. The MO Dept of Economic Development notifies DOR of necessary transfers.

Legal Basis: Section 99.1092, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual	Department of Revenue										Regular House Bills	
	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135												
DOWNTOWN REVITAL PRESER TRF - 87099C												
CORE												
FUND TRANSFERS	200,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	200,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$200,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - DOWNTOWN REVITAL PRESER TRF	\$200,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DEPARTMENT OF REVENUE
General Revenue transfer to various income tax check-off funds
Section 4.135

Budget Book Page 272

This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various funds including: Division of Aging and Elderly Home Delivered Meals Trust Fund, Veterans' Trust Fund, Children's Trust Fund, National Guard Trust Fund, Missouri Military Family Relief Fund and the Workers Memorial Transfer.

Legal Basis: Sections 143.1000 - 143.1025, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

INCOME TAX CHECK OFF TRANSFER	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES							
Reallocation T046 AF SCHL RD & ASSMT TRF-0101	TRF		13,000			13,000	reallocations between funds
Reallocation T145 BREAST CANCER AWAREN TRF-0101	TRF		5,000			5,000	
Reallocation T278 MO MIL FAMILY RELIEF TRF-0101	TRF		46,500			46,500	
Reallocation T279 CHILD LEAD TESTING TRF-0101	TRF		6,500			6,500	
Reallocation T505 ORGAN DONOR PROG TRANSFER-0101	TRF		19,000			19,000	
Reallocation T507 FOSTER CARE & ADP PAR TRF-0101	TRF		4,000			4,000	
Reallocation T509 DEVL P DISAB WAIT LIST TRF-0101	TRF		4,000			4,000	
Reallocation T510 PUPPY PROTECTN TRUST TRF-0101	TRF		9,000			9,000	
Reallocation T511 AMERICAN RED CROSS TR TRF-0101	TRF		9,000			9,000	
Reallocation T526 AGING ELDERLY HOME TRF-0101	TRF		(38,410)			(38,410)	
Reallocation T527 VETERANS TRUST FUND TRF-0101	TRF		(15,683)			(15,683)	
Reallocation T528 CHILDRENS TRUST FUND TRF-0101	TRF		(78,460)			(78,460)	
Reallocation T529 NATIONAL GUARD TRUST TRF-0101	TRF		(14,147)			(14,147)	
Reallocation T947 PEDIATRIC CANCER RES TRF-0101	TRF		2,000			2,000	
Reallocation T978 MO NATL GUARD FOUNDTN TRF-0101	TRF		5,000			5,000	
Reallocation T990 AM CANCER SOC HEART TRF-0101	TRF		6,000			6,000	
Reallocation T991 ALS LOU GEHRIG'S DIS TRF-0101	TRF		2,300			2,300	
Reallocation T992 AM LUNG ASSOC OF MO TRF-0101	TRF		700			700	
Reallocation T993 MUSCULAR DYSTROPHY TRF-0101	TRF		3,100			3,100	
Reallocation T995 NAT MULT SCIROSIS TRF-0101	TRF		900			900	
Reallocation T996 AM DIABETES ASSOC TRF-0101	TRF		1,100			1,100	
Reallocation T997 AM HEART ASSOC TRF-0101	TRF		2,000			2,000	
Reallocation T998 MARCH OF DIMES TRF-0101	TRF		7,600			7,600	
DEPARTMENT CHANGES			0			0	
TOTAL CHANGES			0			0	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135												
INCOME TAX CHECK OFF TRANSFER - 87100C												
CORE												
FUND TRANSFERS	396,000	0.00	281,296	0.00	396,000	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GENERAL REVENUE	396,000	0.00	281,296	0.00	396,000	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL	\$396,000	0.00	\$281,296	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
TOTAL - INCOME TAX CHECK OFF TRANSFER	\$396,000	0.00	\$281,296	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00

DEPARTMENT OF REVENUE
Income tax check-off funds (various) transfer to General Revenue (to reverse erroneous transfers from GR)
Section 4.140

Budget Book Page 279

This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Legal Basis: Sections 143.1000 - 143.1025, RSMo

Funding Sources: Other – Various income tax check-off charitable trust funds

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140												
CHECK OFF ERRONEOUSLY DEP TRF - 87105C												
CORE												
FUND TRANSFERS	13,669	0.00	590	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
OTHER FUNDS	13,669	0.00	590	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	\$13,669	0.00	\$590	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
TOTAL - CHECK OFF ERRONEOUSLY DEP TF	\$13,669	0.00	\$590	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DEPARTMENT OF REVENUE
Distribution of Income Tax Check Off Trust Funds
Section 4.145

Budget Book Page 284

This section provides appropriation authority for the department to distribute trust funds semiannually to various charitable organizations.

Legal Basis: Section 143.1005, RSMo

Funding Sources: Other – Various income tax check-off charitable trust funds

CORE ADJUSTMENTS:

INCOME TAX CHECK OFF DISTRIBU			BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES									
Reallocation	7296	INCOME TAX CHECK OFF DIST-0700	PD				(7,000)	(7,000)	reallocations between funds
Reallocation	7302	INCOME TAX CHECK OFF DIST-0713	PD				1,000	1,000	
Reallocation	8166	INCOME TAX CHECK OFF DIST-0987	PD				6,000	6,000	
DEPARTMENT CHANGES							0	0	
GOVERNOR CHANGES									
Reallocation	4448	INCOME TAX CHECK OFF DIST-0915	PD				(1,000)	(1,000)	reallocations between funds
Reallocation	7304	INCOME TAX CHECK OFF DIST-0716	PD				1,000	1,000	
GOVERNOR CHANGES							0	0	
TOTAL CHANGES							0	0	

Regular House Bills

TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$50,000	0.00	\$32,662	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
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DEPARTMENT OF REVENUE
Department of Revenue Information Fund transfer to the State Highways and Transportation Department Fund
Section 4.150

Budget Book Page 289

This section allows for a transfer from Department of Revenue Information Fund to the State Highways and Transportation Fund as determined by the Department at the end of each fiscal year.

Legal Basis: Section 32.067, RSMo

Funding Sources: Other – Department of Revenue Information Fund (0619)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.150												
DOR INFO FUND TRANSFER - 87110C												
CORE												
FUND TRANSFERS	1,250,000	0.00	1,196,602	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
OTHER FUNDS	1,250,000	0.00	1,196,602	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	\$1,250,000	0.00	\$1,196,602	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DOR INFO FUND TRANS INCREASE - 1860003

FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	2,500,000	0.00	2,500,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$2,500,000	0.00	\$2,500,000	0.00

For a one-time transfer increase from the DOR Information Fund to MoDOT.

TOTAL - DOR INFO FUND TRANSFER	\$1,250,000	0.00	\$1,196,602	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$3,750,000	0.00	\$3,750,000	0.00
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DEPARTMENT OF REVENUE
Motor Fuel Tax Fund transfer to the State Highways and Transportation Department Fund
Section 4.155

Budget Book Page 299

This section allows for the transfer from Motor Fuel Tax Fund to the State Highways and Transportation Department Fund.

Legal Basis: Section 142.345, RSMo

Funding Sources: Other – Motor Fuel Tax Fund (0673)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155												
MOTOR FUEL TAX TRANSFER - 87120C												
CORE												
FUND TRANSFERS	560,178,001	0.00	517,663,713	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
OTHER FUNDS	560,178,001	0.00	517,663,713	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	\$560,178,001	0.00	\$517,663,713	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
TOTAL - MOTOR FUEL TAX TRANSFER	\$560,178,001	0.00	\$517,663,713	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DEPARTMENT OF REVENUE
GR transfer to the State Highways and Transportation Department Fund
Section 4.XXX

Budget Book Page N/A

Art IV, Section 30(b) of the Constitution limits the cost of collection of highway user fees to not more than 3% per tax or fee. In any year that the Department of Revenue exceeds this limitation (through its Highway Fund appropriation), the following year the General Assembly appropriates General Revenue to reimburse the Highway Fund by that amount in a supplemental budget bill.

Legal Basis: Art IV, Section 30(b)

Funding Sources: General Revenue

CORE ADJUSTMENTS:

None

Committee Markup Annual	Department of Revenue										Regular House Bills	
	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155												
HIGHWAY FUND TRANSFER - 87116C												
CORE												
FUND TRANSFERS	2,195,935	0.00	2,195,935	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	2,195,935	0.00	2,195,935	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$2,195,935	0.00	\$2,195,935	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - HIGHWAY FUND TRANSFER	\$2,195,935	0.00	\$2,195,935	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DEPARTMENT OF REVENUE
DOR Specialty Plate Fund transfer to the State Highways and Transportation Department Fund
Section 4.160

Budget Book Page 304

This section allows for organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and transferred to the State Highway & Transportation Fund to defray the Department's cost of issuing, developing, and programming the implementation of an authorized specialty plate.

Legal Basis: Section 301.3150(2), RSMo

Funding Sources: Other – Department of Revenue Specialty Plate Fund (0775)

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.160													
SPECIALTY PLATE TRNSFER TO HWY - 87122C													
CORE													
FUND TRANSFERS	20,000	0.00	11,234	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
OTHER FUNDS	20,000	0.00	11,234	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
TOTAL	\$20,000	0.00	\$11,234	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	
TOTAL - SPECIALTY PLATE TRNSFER TO HW	\$20,000	0.00	\$11,234	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	

DEPARTMENT OF REVENUE
Missouri Lottery Commission - Operating
Section 4.165

Budget Book Page 334

This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funded state agency.

Current Flexibility: 25% PS/EE

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – Lottery Enterprise Fund (0657)

CORE ADJUSTMENTS:

LOTTERY COMMISSION - OPERATING	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
GOVERNOR CHANGES							
Flexibility – 25% flex from EE to vendor EE							
Added 'E' 9001 VENDOR PAYMENTS FOR GAMES-0657	OTH						
GOVERNOR CHANGES							
DRAFT HCS CHANGES							
Flexibility – reversed Governor changes							
Language - Removed 'E'	9001						VENDOR PAYMENTS FOR GAMES-0657 OTH
DRAFT HCS CHANGES							
TOTAL CHANGES							

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165												
LOTTERY COMMISSION - OPERATIN - 87212C												
CORE												
PERSONAL SERVICES	6,829,466	153.50	6,614,485	153.15	6,899,318	153.50	6,899,318	153.50	6,899,318	153.50	6,899,318	153.50
OTHER FUNDS	6,829,466	153.50	6,614,485	153.15	6,899,318	153.50	6,899,318	153.50	6,899,318	153.50	6,899,318	153.50
EXPENSE & EQUIPMENT	52,208,992	0.00	51,090,430	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00
OTHER FUNDS	52,208,992	0.00	51,090,430	0.00	52,212,792	0.00	52,212,792 E	0.00	52,212,792 E	0.00	52,212,792	0.00
PROGRAM-SPECIFIC	10,000	0.00	5,500	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00
OTHER FUNDS	10,000	0.00	5,500	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL	\$59,048,458	153.50	\$57,710,415	153.15	\$59,118,310	153.50	\$59,118,310	153.50	\$59,118,310	153.50	\$59,118,310	153.50

Pay Plan FY15-Cost to Continue - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	37,199	0.00	37,199	0.00	37,199	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	37,199	0.00	37,199	0.00	37,199	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$37,199	0.00	\$37,199	0.00	\$37,199	0.00

Cost to continue the FY 2015 pay plan.

TOTAL - LOTTERY COMMISSION - OPERATIN	\$59,048,458	153.50	\$57,710,415	153.15	\$59,118,310	153.50	\$59,155,509	153.50	\$59,155,509	153.50	\$59,155,509	153.50
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DEPARTMENT OF REVENUE
Missouri Lottery Commission - Prize Payments
Section 4.170

Budget Book Page 348

This section provides for the payment of prizes to lottery participants in instant ticket and on-line games. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – Lottery Enterprise Fund (0657E)

This is an (E)stimated appropriation

CORE ADJUSTMENTS:

None

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014		FY 2014		FY 2015		FY 2016		GOV AS		HOUSE INTRO	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.170												
LOTTERY COMMISSION - PRIZES - 87213C												
CORE												
EXPENSE & EQUIPMENT	102,000,000	0.00	162,800,590	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
OTHER FUNDS	102,000,000	0.00	162,800,590	0.00	153,000,000 E	0.00	153,000,000 E	0.00	153,000,000 E	0.00	153,000,000 E	0.00
TOTAL	\$102,000,000	0.00	\$162,800,590	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00

Lottery Prizes Increase - 1860100

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	10,000,000	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	10,000,000 E	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$10,000,000	0.00	\$0	0.00	\$0	0.00

Lottery Prizes Increase

TOTAL - LOTTERY COMMISSION - PRIZES	\$102,000,000	0.00	\$162,800,590	0.00	\$153,000,000	0.00	\$163,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00
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DEPARTMENT OF REVENUE
Missouri Lottery Commission – Lottery Enterprise Fund transfer to the Lottery Proceeds Fund
Section 4.175

Budget Book Page 358

This section provides for the transfer of funds from the Lottery Enterprise Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September, 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses of the Commission and its staff.

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – Lottery Enterprise Fund (0657E)

This is an (E)stimated appropriation

CORE ADJUSTMENTS:

LOTTERY COMMISSION-TRANSFER	BOBC	FTE	GR	FED	OTHER	TOTAL	EXPLANATION
DEPARTMENT CHANGES							
Reduction T275 LOTTERY COMMISSION TRF-0657	TRF				(20,276,426)	(20,276,426)	
DEPARTMENT CHANGES					(20,276,426)	(20,276,426)	
GOVERNOR CHANGES							
Reduction T275 LOTTERY COMMISSION TRF-0657	TRF				20,276,426	20,276,426	
GOVERNOR CHANGES					20,276,426	20,276,426	
TOTAL CHANGES					0	0	

Committee Markup Annual

Department of Revenue

Regular House Bills

	FY 2014 BUDGET		FY 2014 ACTUAL		FY 2015 BUDGET		FY 2016 DEPT REQ		GOV AS AMENDED REC		HOUSE INTRO RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175												
LOTTERY COMMISSION-TRANSFER - 87218C												
CORE												
FUND TRANSFERS	298,563,214	0.00	267,324,620	0.00	299,000,000	0.00	278,723,574	0.00	299,000,000	0.00	299,000,000	0.00
OTHER FUNDS	298,563,214	0.00	267,324,620	0.00	299,000,000 E	0.00	278,723,574 E	0.00	299,000,000 E	0.00	299,000,000 E	0.00
TOTAL	\$298,563,214	0.00	\$267,324,620	0.00	\$299,000,000	0.00	\$278,723,574	0.00	\$299,000,000	0.00	\$299,000,000	0.00
TOTAL - LOTTERY COMMISSION-TRANSFER	\$298,563,214	0.00	\$267,324,620	0.00	\$299,000,000	0.00	\$278,723,574	0.00	\$299,000,000	0.00	\$299,000,000	0.00